

**AN ORDINANCE PROVIDING FOR THE ABATEMENT OF REAL PROPERTY TAXES FOR SURVIVING
SPOUSES OF POLICE OFFICERS AND FIREFIGHTERS**

1. It is the purpose of this Ordinance to honor a police officer or firefighter who dies while in the performance of his or her duties for the Town of Easton and to ease the resulting financial burden of his/her surviving spouse.
2. This Ordinance is enacted pursuant to Connecticut General Statutes Section 12-81x which authorizes a municipality to provide for the abatement of property taxes with respect to real property owned and occupied as the principal residence of the surviving spouse of a police officer or firefighter who dies while in the performance of such officer's or firefighter's duties.
3. Definitions: For purposes of this Ordinance, the following terms shall have the following meanings:
 - A. The term "firefighter" shall be defined as any person who is a duly designated member of Easton Volunteer Fire Company Number 1, Inc. ("Fire Company") or an employee of the Easton Fire Department ("Fire Department").
 - B. The term "police officer" shall be defined as a duly sworn member of the Easton Police Department.
 - C. The term "surviving spouse" shall be defined as a person who was a resident of the Town of Easton and married to or partner in a civil union with a police officer or a firefighter at the time of the police officer's or firefighter's death.
 - D. With regard to firefighters, the term "duties" shall be defined as duties performed while traveling to, at, or returning from fires or fire-related calls, answering alarms of fires or calls for mutual aid assistance, while traveling to, at, or returning from tests or trials of any apparatus or equipment normally used by the Fire Department and/or Fire Company, while instructing or being instructed in fire duties, and while performing any other duty ordered to be performed by a superior or a commanding officer in the Fire Company or Fire Department.
 - E. With regard to police officers, the term "duties" shall be defined as any action which a police officer is obligated or authorized by law, rule, regulation or written condition of service to perform.
4. In accordance with Section 12-81x of the Connecticut General Statutes, there is hereby established an abatement of 100% of the property taxes due with respect to real property

owned and occupied as the principal residence of the surviving spouse of a police officer or a firefighter who dies while in the performance of such officer's or firefighter's duties.

5. The tax abatement program adopted hereunder shall apply to all such property taxes due as of January 1, 2013 and thereafter.
6. The tax abatement in any given case shall remain in effect for so long as the surviving spouse occupies the property as his or her primary residence and holds legal title to the property. If a surviving spouse subsequently purchases a different property in the Town of Easton as his or her primary residence and all other qualifying criteria are satisfied, the tax abatement shall apply to the newly purchased property. The tax abatement may only apply to one property at any time.
7. Upon the death of any person receiving tax abatement pursuant to this Ordinance, the tax abatement hereunder shall end 90 days thereafter.
8. If a person entitled to tax abatement hereunder conveys legal title to the property with respect to which the tax abatement hereunder has been granted, the tax abatement shall terminate as to that property as of the date of the conveyance and the non-qualifying grantee of such property shall henceforth be liable for the payment of municipal taxes on the property in accordance with the provisions of Section 12-81a of the Connecticut General Statutes.
9. In the event title to the property with respect to which tax abatement has been granted hereunder is held in the name of a qualifying surviving spouse and one or more other non-qualifying persons, the subject abatement shall be limited to the same proportion of the total tax due as the surviving spouse's ownership interest bears to the total. In such an instance, the surviving spouse must make application to the Easton Tax Assessor to make a determination as to the percentage of assessed taxes to be abated based upon his or her proportionate ownership interest before any such abatement may be granted or continued.
10. The Tax Collector and the Tax Assessor shall prescribe such forms and procedures as they deem necessary to implement this Ordinance. The Assessor, in addition, shall take steps as necessary to satisfactorily establish the facts as to the surviving spouse's ownership interest in the property, on an initial and continuing periodic basis.
11. The Tax Collector shall maintain a cumulative record of all taxes abated in accordance with this Ordinance.
12. If such surviving spouse remarries or enters into another civil union, the abatement shall terminate as of the date of the remarriage or civil union.
13. For purposes of this Ordinance, police officers and firefighters shall not be deemed to be in the performance of their respective duties while commuting "portal to portal" between residence

and work except for members of the Fire Company responding to a fire call, members of the Fire Department responding to a fire call or a call back while not on a regular shift, or members of the Police Department responding to a call.

14. If a police officer or a firefighter who does not reside in the Town of Easton dies while in the performance of his or duty, a determination shall be made as to whether the surviving spouse would have been eligible for benefits under this Ordinance if the spouse had resided in Easton. This determination shall be made by a special committee appointed by the Board of Selectmen and consisting of one member of the Board of Selectmen, the Tax Assessor, one member each of the Police Commission and Fire Commission and one member of the Board of Finance. If it is determined that the surviving spouse would have been eligible for abatement under this Ordinance if the spouse had been an Easton resident, the special committee shall recommend to the Board of Selectmen that a payment be made to the surviving spouse's town of residence for the real property taxes assessed to the surviving spouse. The special committee will meet annually to determine the ongoing eligibility of the surviving spouse and to make a recommendation to the Board of Selectmen based upon its findings.
15. This Ordinance will take effect retroactive to January 1, 2013.